

**SURFACE WATER MANAGEMENT FUND**  
**BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**  
(IN THOUSANDS)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Intergovernmental revenues			
Federal grants	\$ 235	\$ 138	\$ (97)
State grants	862	612	(250)
Entitlements and shared revenues	724	867	143
Intergovernmental services	215	116	(99)
Total intergovernmental revenues	<u>2,036</u>	<u>1,733</u>	<u>(303)</u>
Charges for services			
General government	30	28	(2)
Physical environment	23,507	19,092	(4,415)
Economic environment	-	7	7
Interfund/department charges for services	19,602	21,775	2,173
Total charges for services	<u>43,139</u>	<u>40,902</u>	<u>(2,237)</u>
Fines and forfeits	3	-	(3)
Interest earnings	57	184	127
Miscellaneous revenues	56	66	10
Transfers in	<u>8,766</u>	<u>8,286</u>	<u>(480)</u>
TOTAL REVENUES	<u>54,057</u>	<u>51,171</u>	<u>(2,886)</u>
<b>EXPENDITURES</b>			
Current			
Physical environment			
Personal services		27,640	
Supplies		1,071	
Contract services and other charges		1,603	
Intergovernmental services		1,133	
Interfund payment for services		7,559	
Total physical environment	<u>41,229</u>	<u>39,006</u>	<u>2,223</u>
Debt service			
Interest and other debt service costs	<u>45</u>	<u>48</u>	<u>(3)</u>
Capital outlay			
Capitalized expenditures	134	148	(14)
Transfers out	<u>13,589</u>	<u>13,461</u>	<u>128</u>
TOTAL EXPENDITURES	<u>54,997</u>	<u>52,663</u>	<u>2,334</u>
Deficiency of revenues under expenditures (budgetary basis)	<u>\$ (940)</u>	(1,492)	<u>\$ (552)</u>
Adjustment from budgetary basis to GAAP basis			
to GAAP basis		1,375 <sup>(a)</sup>	
Deficiency of revenues under expenditures		(117)	
Fund balance - January 1, 2007		2,049	
Fund balance - December 31, 2007		<u>\$ 1,932</u>	
(a) Elements of adjustment from budgetary basis to GAAP basis:			
Recognition of unrealized loss on investments, on a GAAP basis		\$ (62)	
Encumbrances not included in GAAP basis expenditures		1,437	
Adjustment from budgetary basis to GAAP basis		<u>\$ 1,375</u>	